
Audit Division Audit Plan Fiscal Year 2010-2011

Type

Source

Conducted By

Countywide Reviews

Groups of Audits Applicable to Multiple County Departments

Annual Report on Revolving Funds/Revolving Cash Trust Funds FY2009-10	Special	Government Code	Internal
ARRA Grant Reviews	Compliance	Auditor-Controller	Internal
Audit Recommendation	Special	Board	Internal
Board Requests and Special Investigations	Special	Board	Internal
Commission Sunset Reviews	Special	Board	Internal
Continuous Controls Monitoring	IT	Auditor-Controller	Internal
COSO Control Documentation Updates	Fiscal	Auditor-Controller	Internal
County Fiscal Manual	Financial/Compliance	Auditor-Controller	Internal
Countywide Audit Risk Assessment	Special	Audit Standards	Internal
Departmental Technical Assistance (Smaller depts)	Special	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Groups of Audits Applicable to Multiple County Departments			
eCAPS Data Analysis and Reporting	IT	Auditor-Controller	Internal
eCommerce	IT	Board	Internal
Ethics Review	Management	Audit Standards	Internal
ICCP Administration	Management	Auditor-Controller	Internal
IT Governance Review	IT/Compliance	Audit Standards	Internal
Master Agreement Assistance	Financial/Compliance	Auditor-Controller	Internal
Non-Departmental Technical Assistance	Special	Auditor-Controller	Internal
Optical Archive User Approvals	Compliance	Auditor-Controller	Internal
Reviews of Proposition A Contracts >= \$1 million and Sample of Contracts Under \$1 million	Special	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Departments			
Agric Comm/Wts and Measures			
<i>Proposed Assignment - Mandated</i>			
Payroll	Compliance	Board	Internal
Animal Care and Control			
<i>Proposed Assignment - Other</i>			
Revenue Review	Financial/Compliance	Auditor-Controller	Internal
Assessor			
<i>Active Assignments</i>			
Board IT Policy Compliance	IT	Board	Internal
Payroll/Personnel	Compliance	Board	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Auditor-Controller			
<i>Active Assignments</i>			
Board IT Policy Compliance	IT	Board	Internal
eCAPS Internal Control Plan	IT	Auditor-Controller	Internal
eCAPS Support	IT	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Auditor-Controller			
<i>Active Assignments</i>			
ICCP/IT Risk Assessment	Special	Auditor-Controller	Internal
<i>Proposed Assignment - Other</i>			
A-C eCAPS Assistance	IT	Auditor-Controller	Internal
Audit Division Internal Peer Review	Peer Review	Audit Standards	Internal
Business Continuity Planning	Management	Auditor-Controller	Internal
eHR Assistance	IT	Auditor-Controller	Internal
Training	Special	Board	Internal
Beaches and Harbors			
<i>Active Assignments</i>			
Marina Del Rey Revenue Audits	Financial	Board	Internal/Master Agreement
Board of Supervisors			
<i>Proposed Assignment - Mandated</i>			
Payroll/Personnel	Compliance	Board	Internal
Procurement Review	Compliance	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Chief Executive Officer			
<i>Active Assignments</i>			
1000 S. Fremont Lease FY 2004-06	Financial	CEO	Internal
Long Beach/Signal Hill Parcel 1 F/C Audit-Calendar Year 2009	Financial/ Compliance	CEO	Master Agreement
Rancho Business Center F/C Audit FY 2008-09	Financial/ Compliance	CEO	Master Agreement
RMIS Payment Controls Review	IT	Auditor-Controller	Internal
Utilities Revenue Review FY 2001-05	Financial	CEO	Master Agreement
Workers' Compensation TPA Follow-Up Review	Compliance	Auditor-Controller	Internal
<i>Proposed Assignment - Other</i>			
CY 07-09 Fair Association Audit	Compliance	Board	Master Agreement
Risk Management	Fiscal/Program	Audit Standards	Internal
Chief Information Officer			
<i>Proposed Assignment - Other</i>			
McAfee Vulnerability Mgr Reporting for A-C	IT	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Child Support Services Department			
<i>Active Assignments</i>			
Payroll/Personnel	Compliance	Board	Internal
<i>Proposed Assignment - Mandated</i>			
Procurement	Compliance	Board	Internal
Children and Family Services			
<i>Active Assignments</i>			
ARRA Grant Review	Compliance	Auditor-Controller	Internal
Automated Provider Payment System	IT	Auditor-Controller	Internal
Employee Expense Claims Review	Compliance	Auditor-Controller	Internal
Group Homes & Foster Family Agency Fiscal Audits + Settlement Support	Fiscal	Department	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
<i>Proposed Assignment - Mandated</i>			
Payroll Follow-Up	Compliance	Board	Internal
Procurement Review Follow-Up	Compliance	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Children and Family Services			
<i>Proposed Assignment - Other</i>			
CDE Financial Audit 09-10	Financial	State	Internal
eCAPS Assistance	IT	Auditor-Controller	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Community and Senior Services			
<i>Active Assignments</i>			
CSS Cost Validation - UNM College Works Programs	Special	Department	Internal
Procurement	Compliance	Audit Committee	Internal
<i>Proposed Assignment - Other</i>			
Contracting Review	Fiscal/Compliance	Auditor-Controller	Internal
Payroll	Compliance	Board	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Community Development Commission			
<i>Active Assignments</i>			
ARRA Funding Review	Financial/Compliance	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Community Development Commission			
<i>Active Assignments</i>			
Fiscal Review	Fiscal	Department	Internal
Coroner/Medical Examiner			
<i>Active Assignments</i>			
Review of Skeletons Gift Shop	Fiscal	Auditor-Controller	Internal
County Counsel			
<i>Active Assignments</i>			
County Counsel Litigation Cost Follow-up	Special	Board	Internal
District Attorney			
<i>Active Assignments</i>			
Budget and Trust	Financial/Compliance	Auditor-Controller	Internal
<i>Proposed Assignment - Mandated</i>			
Payroll/Personnel	Compliance	Board	Internal
Federal/State Disaster Aid			
<i>Active Assignments</i>			
Office of Recovery	Special	CEO	Internal
Fire Department			
<i>Active Assignments</i>			
Payroll/Personnel	Compliance	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Health Services-Administration			
<i>Active Assignments</i>			
2008-09 Pharmacy Services Agreement FC Audit	Financial	Department	Master Agreement
Department-wide Pharmacy Services Procurement	Compliance	Board	Internal
LAC+USC Affiliation Contract	Special	Department	Internal
Payroll/Personnel	Compliance	Board	Internal
Physician Timekeeping Follow-up	Compliance	Board	Internal
PSIP Policy and Operational Review	Special	Board	Internal
Trust Funds, Accruals, and Commitments HSA Trust and A/P & Commitments Review	Fiscal	Auditor- Controller	Internal
<i>Proposed Assignment - Other</i>			
Accounts Receivable/Write Off Review	Financial/Compliance	Auditor- Controller	Internal
Affinity System Review	IT/Fiscal	Auditor- Controller	Internal
ARRA Funding Review	Financial/Compliance	Auditor- Controller	Internal
CHP FY09-10 Audit Contract	Compliance	State	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
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Health Services-Administration

Proposed Assignment - Other

DHS Grants Review	Fiscal/Compliance	Auditor-Controller	Internal
FY09-10 AFDR Certification	Compliance	State	Internal
IT Policy Review	IT	Board	Internal
Miscellaneous Technical Assistance	Special	Auditor-Controller	Internal
Physician Timekeeping 2nd Follow-Up	Special	Board	Internal

Health Services-Antelope Valley Cluster (High Desert)

Active Assignments

Procurement	Compliance	Audit Committee	Internal
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Proposed Assignment - Mandated

Commitments, Accruals and Trust	Financial/Compliance	Auditor-Controller	Internal
Payroll/Personnel	Compliance	Board	Internal

Health Services-Coastal Cluster (Harbor/UCLA)

Active Assignments

Payroll/Personnel	Compliance	Board	Internal
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Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Health Services-Coastal Cluster (Harbor/UCLA)			
<i>Active Assignments</i>			
Procurement	Compliance	Audit Committee	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
HUCLA/MLK Trust, A/P & Commitments Review			
Health Services-Northeast Cluster (LAC+USC)			
<i>Active Assignments</i>			
Budget, Trust, Commitments & Account Payable	Fiscal	Auditor-Controller	Internal
Procurement	Compliance	Board	Internal
Health Services-Office of Managed Care			
<i>Active Assignments</i>			
Procurement	Compliance	Audit Committee	Internal
Health Services-RLA National Rehabilitation Center			
<i>Active Assignments</i>			
Procurement	Compliance	Audit Committee	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
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Health Services-SFV Cluster (Olive View)

Active Assignments

OVMC Central Plant Operations Transfer	Special	Department	Internal
Payroll/Personnel	Compliance	Board	Internal
Procurement	Compliance	Audit Committee	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal

Health Services-Southwest Cluster (King/Drew)

Active Assignments

Payroll/Personnel	Compliance	Board	Internal
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Internal Services

Active Assignments

Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
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Proposed Assignment - Other

ARRA Funding Review	Financial/Compliance	Auditor-Controller	Internal
Telephone Billing Review	Financial/Compliance	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Mental Health			
<i>Active Assignments</i>			
Gift Cards	Fiscal	Auditor-Controller	Internal
Payroll/Personnel	Compliance	Board	Internal
Pharmacy	Fiscal	Audit Committee	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
WO Monitoring	Fiscal	Department	Internal
<i>Proposed Assignment - Mandated</i>			
Procurement	Compliance	Board	Internal
<i>Proposed Assignment - Other</i>			
Accounts Receivable and Cash Controls	Financial/Compliance	Auditor-Controller	Internal
EPSDT Billings	Special	Auditor-Controller	Internal
Medi-Cal Service Billings	Special	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Multiple Departments			
<i>Proposed Assignment - Mandated</i>			
Countywide Cell Phone Review	Compliance	Auditor-Controller	Internal
Countywide Fleet Management/Services Compliance		Auditor-Controller	Internal
Parks and Recreation			
<i>Active Assignments</i>			
Regional Park Open Space Grants	Financial	Department	Master Agreement
FY 2007-08			
FY 2008-09			
Revenue Agreement Audits	Financial	Department	Master Agreement
FY 2007-08			
Prior to FY 2007-08			
Technical Assistance	Special	Auditor-Controller	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
<i>Proposed Assignment - Mandated</i>			
Payroll/Personnel	Compliance	Board	Internal
<i>Proposed Assignment - Other</i>			
RPOSD - WO Monitoring	Compliance	Department	Internal
FY2009-10			
WO Monitoring Revenue Agrmt	Financial	Department	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Probation			
<i>Active Assignments</i>			
Probation DOJ Appropriation Review	Special	Board	Internal
Procurement	Compliance	Audit Committee	Internal
<i>Proposed Assignment - Other</i>			
Audit and Fiscal Assistance	Fiscal/Compliance	Auditor-Controller	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Public Defender			
<i>Active Assignments</i>			
Payroll/Personnel	Compliance	Board	Internal
Public Health Programs			
<i>Active Assignments</i>			
ADPA Abuse Services Special Rate Study	Fiscal	Department	Master Agreement
Environmental Health Fee Development Study	Fiscal	Department	Master Agreement
Pharmacy Procurement Review	Compliance	Board	Internal
<i>Proposed Assignment - Other</i>			
ARRA Funding Review	Financial/Compliance	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Public Health Programs			
<i>Proposed Assignment - Other</i>			
FY09-10 ADPA Preliminary and Financial Certification	Compliance	State	Internal
Miscellaneous Technical Assistance	Special	Auditor-Controller	Internal
Public Library			
<i>Active Assignments</i>			
Public Library Strategic Financial Planning Study	Fiscal	Department	Master Agreement
<i>Proposed Assignment - Other</i>			
Payroll/Personnel	Compliance	Board	Internal
Public Social Services			
<i>Active Assignments</i>			
GAIN Financial Analysis	Special	Auditor-Controller	Internal
Pilot Automated Invoice Project Follow-Up	Compliance	Department	Internal
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal
<i>Proposed Assignment - Mandated</i>			
Procurement	Compliance	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Public Social Services			
<i>Proposed Assignment - Other</i>			
Assistance Payment Review	Compliance	Auditor-Controller	Internal
Contracting Review	Compliance	Auditor-Controller	Internal
IHSS Fraud Prevention Review	Compliance	Auditor-Controller	Internal
LEADER Repayments Module Review	IT	Auditor-Controller	Internal
Miscellaneous Assistance	Special	Auditor-Controller	Internal
Review of Contractor Issued Travel and Ancillary Payments	Compliance	Auditor-Controller	Internal
Public Works			
<i>Active Assignments</i>			
Annual Inventory Count Prior to FY 2009-10	Financial	Government Code	Internal
ARRA Grant Reviews	Compliance	Auditor-Controller	Internal
Contracting	Financial	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Public Works			
<i>Proposed Assignment - Mandated</i>			
Countywide Procurement Audits	Compliance	Board	Internal
<i>Proposed Assignment - Other</i>			
ARRA Funding Review	Financial/Compliance	Auditor-Controller	Internal
Flood Control District Audit Work Order	Financial	Department	Master Agreement
Payroll and Personnel Review	Compliance	Board	Internal
Sanitation District IT eCAPS Interface	IT	Auditor-Controller	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Utility Payment Application Payment Process Rev	Compliance	Auditor-Controller	Internal
Watershed Conservation Authority Work Order	Financial	Department	Master Agreement
Regional Planning			
<i>Active Assignments</i>			
Trust Funds, Accruals, and Commitments	Fiscal	Auditor-Controller	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Registrar-Recorder/County Clerk			
<i>Active Assignments</i>			
Operations Review	Fiscal	Auditor-Controller	Internal
Procurement	Compliance	Audit Committee	Internal
<i>Proposed Assignment - Other</i>			
Trust and Special Funds	Financial/Compliance	Auditor-Controller	Internal
Sheriff			
<i>Active Assignments</i>			
Budget Review	Fiscal	Auditor-Controller	Internal
Contracting	Fiscal	Auditor-Controller	Internal
Inmate Welfare Fund F/C Audit FY 2008-09	Financial/Compliance	Department	Master Agreement
Procurement	Compliance	Audit Committee	Internal
<i>Proposed Assignment - Mandated</i>			
Payroll/Personnel Follow-Up	Compliance	Board	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Sheriff			
<i>Proposed Assignment - Other</i>			
Accounts Receivable	Fiscal	Auditor-Controller	Internal
Contract City Billing Rate	Fiscal/Compliance	Auditor-Controller	Internal
Technical Assistance	Special	Auditor-Controller	Internal
Special Funds/Special Districts			
<i>Proposed Assignment - Other</i>			
Financial - Requested by Sativa	Financial	Auditor-Controller	Internal
Special District Audits - Government Code 26909	Financial	Government Code	Internal
Treasurer and Tax Collector			
<i>Active Assignments</i>			
Collections Suspense Account	Fiscal	Department	Internal
Commitments, Accruals and Trust	Financial/Compliance	Auditor-Controller	Internal
County Treasury Annual Audit and Quarterly Audits FY2009-10 and FY2010-11	Fiscal	Government Code	Master Agreement
County Treasury Cash Counts	Financial	Government Code	Internal

Audit Division Audit Plan Fiscal Year 2010-2011

	<i>Type</i>	<i>Source</i>	<i>Conducted By</i>
Treasurer and Tax Collector			
<i>Active Assignments</i>			
Redemption Review	Fiscal	Government Code	Internal
Transient Occupancy Tax (2005-2007)	Financial	Department	Master Agreement
Transit Occupancy Tax FY2008-09	Financial/Compliance	Department	Master Agreement
TTC Disposal Facility Tax Special Study FY 2005-06 through FY 2007-08	Financial/Compliance	Department	Master Agreement
User Utility Tax Review	Fiscal	County Code	Master Agreement
<i>Proposed Assignment - Mandated</i>			
COSO Tax Payments/IT Wires	IT	Auditor-Controller	Internal
<i>Proposed Assignment - Other</i>			
Cash Difference Fund	Financial	Board	Internal